

~~Voucher~~ at bottom of page.

IF AMOUNT OF PAYMENT IS ZERO, DO NOT MAIL THIS FORM.

WHERE TO FILE: Make check or money order payable to the "Franchise Tax Board." Write the SOS file number or FEIN and "2008 FTB 3522" on the check or money order. Detach ~~voucher~~ below. Enclose, but do **not** staple, payment with ~~voucher~~ and mail to:

**FRANCHISE TAX BOARD
PO BOX 942857
SACRAMENTO CA 94257-0631**

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

WHEN TO FILE: Fiscal Year – File and pay by the 15th day of the 4th month after the beginning of the taxable year.
Calendar Year – File and pay by April 15, 2008.

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

✂ — DETACH HERE — — — — — IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM — — — — — DETACH HERE — ✂

TAXABLE YEAR

~~2008~~

~~LLC Tax Voucher~~

CALIFORNIA FORM

~~3522~~

613

~~6111086~~

FTB 3522, 2007

Instructions for Form FTB 3536

Estimated Fee for LLCs

What's New

Beginning January 1, 2009, Limited Liability Companies (LLCs) are required to estimate and pay the LLC fee by the 15th day of the 6th month after the beginning of the taxable year.

An underpayment of the estimated LLC fee may apply. See Penalties and Interest for more information.

General Information

California does not require the filing of written extensions. If a limited liability company (LLC) cannot file Form 568, Limited Liability Company Return of Income, by the due date, the LLC is granted an automatic six-month extension.

If the tax return is filed by the 15th day of the 10th month following the close of the taxable year (fiscal year) or by October 15, 2010 (calendar year), the automatic extension will apply.

However, an extension of time to file is **not** an extension of time to **pay** the LLC fee.

If a fee is not owed, there is nothing to file at this time. **Do not** complete or mail this form.

If a fee is owed, complete the form below. Mail the form along with the check or money order payable to the Franchise Tax Board by the 15th day of the 6th month of the current taxable year (fiscal year) or June 15, 2009 (calendar year), to avoid late payment penalties and interest.

LLCs electing to be taxed as corporations should use form FTB 3539, Payment for Automatic Extension for Corps and Exempt Orgs.

Do not use this form if you are paying the \$800 annual LLC tax. Instead use form FTB 3522, LLC Tax Voucher.

Round Cents to Dollars – Round cents to the nearest whole dollar. For example, round \$50.50 up to \$51 or round \$25.49 down to \$25. If you do not round, FTB will disregard the cents. This helps process your return quickly and accurately.

How to Complete Form FTB 3536

Enter all the information requested on the payment form using blue or black ink. To ensure the timely and proper application of the payment to the LLC's account, enter the California Secretary of State (SOS) file number (assigned upon registration with the SOS) and the federal employer identification number (FEIN).

Private Mail Box

Include the Private Mail Box (PMB) in the address field. Write "PMB" first, then the box number. Example: 111 Main Street PMB 123.

LLC estimated fee due – This is the amount you expect to enter on Form 568, Side 1, line 2. Use the chart located in the Form 568, Limited Liability Company Tax Booklet, to estimate the LLC fee.

Where to File

Make check or money order payable to the "Franchise Tax Board." Write the SOS file number, FEIN, and "2009 FTB 3536" on the check or money order. Detach the form portion from the bottom of the page. Enclose, but do **not** staple, your payment to the form and mail to:

FRANCHISE TAX BOARD
PO BOX 942857
SACRAMENTO CA 94257-0651

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

If no payment is due, do not mail this form.

Penalties and Interest

If the LLC underpays the estimated fee, a penalty of 50% of the amount of any underpayment will be added to the fee. The underpayment amount will be equal to the difference between the total amount of the fee due for the taxable year less the amount paid by the due date. A penalty will not be imposed if the estimated fee paid by the due date is equal to or greater than the total amount of the fee of the LLC for the preceding taxable year. To avoid late payment penalties and interest, the LLC's estimated fee must be paid by the 15th day of the 6th month of the current taxable year. The late payment penalty may be waived, based on reasonable cause, where 90% of the tax shown on the return is paid by the original due date of the return, but not less than the annual tax.

Internet Access

You can download, view, and print California tax forms and publications from our website at ftb.ca.gov.

Access other state agencies' websites through the State Agencies Directory on the California website at ca.gov.

SCISSOR DETACH HERE IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM DETACH HERE SCISSOR

Fiscal year: File and Pay by the 15th day of the 6th month of the current taxable year.
Calendar year: File and pay by June 15, 2009.

TAXABLE YEAR **2009** Estimated Fee for LLCs CALIFORNIA FORM **3536 (LLC)**

For calendar year 2008 or fiscal year beginning month _____ day _____ year _____, and ending month _____ day _____ year _____.

Limited liability company name _____ Secretary of State (SOS) file number _____

DBA _____ FEIN _____

Address (including suite, room, PO Box, or PMB no.) _____

City _____ State _____ ZIP Code _____

Contact Telephone No. _____

Amount of payment _____

DO NOT USE THIS FORM TO PAY THE ANNUAL LLC TAX.

If amount of payment is zero, do not mail form

For Privacy Notice, get form FTB 1131. XXXXXXXX FTB 3536 NEW 2008 Side 1